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5 **IN THE UNITED STATES DISTRICT COURT FOR THE**
6 **DISTRICT OF NEVADA**

7 UNITED STATES OF AMERICA,

8 Plaintiff,

9 v.

10 DAVID MARTINI, individually; MARGARET
11 MARTINI, individually; DAVID and
12 MARGARET MARTINI as trustees of the
13 MANZANITA FAMILY TRUST; MARGARET
14 MARTINI as trustee of the MARJANE FAMILY
TRUST; INCLINE MEADOWS LLC; and
WASHOE COUNTY

Defendants.

Civil No. 3:12-cv-59-PMP-WGC

JUDGMENT

15 Pursuant to the stipulation of the parties (Docket 36), this Court's Order granting the United
16 States' Motion for Summary Judgment (Docket 42), and the declaration submitted by the United States
17 in support of the calculation of the interest and total liabilities of David and Margaret Martini (Docket
18 43), it is ORDERED AND ADJUDGED as follows:

19 1. Judgment is entered in favor of the United States and against David Martini and Margaret
20 Martini, jointly, for tax years 1993 through 2005 in the amount of **\$318,047.85** plus additional interest
21 accruing from March 18, 2014 pursuant to 28 U.S.C. §1961(c)(1) and 26 U.S.C. § 6621;

22 2. The United States has valid federal tax liens for the unpaid income tax assessments at
23 issue in this action, being adjudged to be \$318,047.85 plus statutory interest accruing, against all
24 property and rights to property belonging to David Martini and Margaret Martini arising out of the tax
25 periods at issue in this action;

26 3. The United States' tax liens against David and Margaret Martini for federal income taxes
27 for tax years 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004 and 2005 attached
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1 to the parcel of real property located at 866 Northwood, #38, Incline Village, Nevada, 89450 (the
2 “Northwood Condominium”), and legally described as follows:

3 All that certain real property situated in the County of Washoe, State of Nevada,
4 Described as follows:

5 PARCEL 1:

6 Unit 38 as shown on the CONDOMINIUM MAP OF NORTHWOOD
7 ESTATES, according to the map thereof, filed in the office of the County
8 Recorder of Washoe County, State of Nevada, on August 19, 1966, under File
9 No. 68434, Official Records.

10 PARCEL 2:

11 An undivided 1/44th interest in all of the “Common Area” as shown on the
12 Condominium map of NORTHWOOD ESTATES, according to the map
13 thereof, filed in the office of the County Recorder of Washoe County, State
14 of Nevada, on August 19, 1966, under File No. 68434, Official Records;

15 4. The United States’ tax liens against David and Margaret Martini for federal income taxes
16 for tax years 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004 and 2005 attached
17 to the parcel of real property located at 792 Tyner Way, Incline Village, Nevada, 89450 (the “Tyner
18 Property”), and legally described as follows:

19 Lot 22, Block S, Incline Village Unit #2 according to the map thereof filed in
20 the office of the County Recorder of Washoe County, State of Nevada, on
21 February 17, 1969;

22 5. The United States’s federal tax liens identified above are foreclosed on the Northwood
23 Condominium and Tyner Property, and the United States is entitled to enforce its federal tax liens against
24 either or both of the Northwood Condominium or the Tyner Property, and sell either or both of those
25 properties under 28 U.S.C. § 2001, pursuant to further order of this Court;

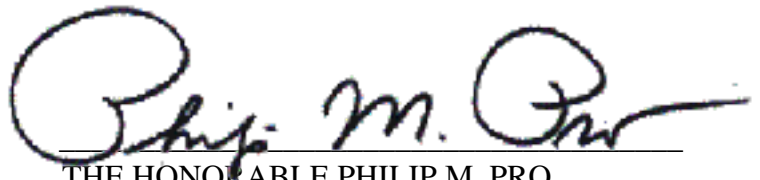
26 6. Pursuant to stipulation between the United States and Washoe County (Docket 21), and
27 Order entered by the Court (Docket 22), any property tax liens held by Washoe County on the
28 Northwood Condominium and Tyner Property are superior to the federal tax liens identified above, and
to the extent a sale of the Tyner Property or Northwood Condominium occurs, the proceeds of each such

1 sale shall be applied to any respective tax lien of Washoe County prior to any distribution on the federal
2 tax liens (but subsequent to reimbursement of the costs of sale).

3 7. On or before December 31, 2014, the United States shall file one of the following: a
4 Notice of Satisfaction of Judgment, a Motion for Order of Sale, or a Status Report explaining why
5 neither a Notice of Satisfaction of Judgment or Motion for Order of Sale have been filed.
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8 IT IS SO ORDERED

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10 DATED: April 8, 2014

A handwritten signature in black ink, appearing to read "Philip M. Pro", is written over a horizontal line.

11 THE HONORABLE PHILIP M. PRO
12 JUDGE OF THE UNITED STATES DISTRICT COURT
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on April 8, 2014, I electronically filed the foregoing with the Clerk of Court using the CM/ECF system, which will send notification of such filing to the following:

HERBERT B. KAPLAN
Deputy District Attorney
P. O. Box 30083
Reno, NV 89520-3083
Attorney for Washoe County

and that service was made on this date by causing a copy of the same to be sent via postage paid United States first class mail to the following:

Margaret Martini, Trustee
Marjane Family Trust
PO Box 5930
Incline Village, NV 89450

David Martini, Trustee
Manzanita Family Trust
PO Box 5930
Incline Village, NV 89450

Margaret Martini, Member
Incline Meadows LLC
PO Box 5930
Incline Village, NV 89450

Margaret Martini, Individually
PO Box 5930
Incline Village, NV 89450
Pro Se

David Martini, Individually
PO Box 5930
Incline Village, NV 89450
Pro Se

/s/ Adam R. Smart

ADAM R. SMART
Trial Attorney, Tax Division